

EXHIBIT B

CERTIFICATION BY MARY P. MITCHELL

BUCK CONSULTANTS, LLC

500 Grant Street

Suite 2900

Pittsburgh, PA 15219

Telephone: 412-394-3078

Mary P. Mitchell - Principal Retirement

Email: Mary.Mitchell@buckconsultants.com

Pension and Benefits Actuary to the Official Creditors' Committee

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	
DELPHI CORPORATION, <u>et al.</u> ,)	Case No. 05-44481 (RDD)
)	
Debtors.)	
)	Jointly Administered
)	

**CERTIFICATION WITH RESPECT TO FIRST APPLICATION OF BUCK
CONSULTANTS, LLC FOR ALLOWANCE AND PAYMENT OF
COMPENSATION AS PENSION AND BENEFITS ACTUARY TO
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

Mary P. Mitchell, a Principal-Retirement of Buck Consultants, LLC ("Buck"), as Pension and Benefits Actuary to the Official Committee of Unsecured Creditors (the "Committee") appointed in the chapter 11 cases of Delphi Corporation and its debtor affiliates (the "Debtors"), in compliance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the court on April 19, 1995 (the "Local Guidelines") and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on

January 30, 1996 (the “UST Guidelines,” and collectively the “Local Guidelines”), hereby certifies as follows:

1. I have reviewed the First Fee and Expense Application of Buck Consultants as (the “Application”), for the period from January 1, 2006 through September 30, 2006 (the “Compensation Period”), which seeks approval of certain fees incurred by Buck as pension and benefits actuary to the Committee in connection with the above captioned chapter 11 cases.

As required by Section B. 1 of the Local Guidelines, I certify that:

- (a) I have read the application;
- (b) To the best of my knowledge, information and belief formed after reasonable inquiry the fees and disbursements sought in the Application fall within the Local Guidelines;
- (c) The fees sought are charged in accordance with practices customarily employed by Buck and generally accepted by Buck’s clients; and
- (d) Buck does not make a profit on any expenses charged in these cases whether such expenses are incurred by Buck in-house or through a third party.

2. As required by Section B. 2 of the Local Guidelines, I certify that all of Buck’s Monthly Statements were sent to members of the committee, the Debtors and the Office of the United States Trustee for the Southern District of New York, among others, not later than 20 days after the end of the month to which each Monthly Statement applied (except that Buck’s first fee statement was served six months after the initial work was started).

As required by Section B. 3 of the Local Guidelines, I certify that the members of the Committee, the Debtors and the Office of the United States Trustee for the Southern District of

New York, among others, will each be provided with a copy of the Application at least ten (10) days in advance of the hearing to consider the Application.

I certify the foregoing to be true and correct.

Dated: November 30, 2006
Pittsburgh, Pennsylvania

BUCK CONSULTANTS, LLC

/s/ Mary P. Mitchell
Mary P. Michell